

In the Claims:

1-19. (cancelled)

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- 1 20. (currently amended) A gusset bag, said bag comprising:
- 2 a) a front face;
- 3 b) a back face;
- 4 c) a pair of opposing end walls; **and**
- 5 d) a bottom; **and**
- 6 **e) a pair of handles;**
- 7 wherein said pair of opposing end walls and said bottom connect said front
- 8 face to said back face;
- 9 wherein said pair of opposing end walls have gussets;
- 10 wherein said front face has a bottom part;
- 11 wherein said back face has a bottom part;
- 12 wherein each gusset has a bottom part; **and**
- 13 ~~wherein said bottom is formed by connecting to each other said bottom~~
- 14 ~~part of said front face, said bottom part of said back face, and said~~
- 15 ~~bottom part of each gusset, without any overlapping with each other of~~
- 16 ~~said bottom part of said front face, said bottom part of said back face,~~
- 17 ~~and said bottom part of each gusset;~~
- 18 **wherein each end wall has a top edge;**